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Financial reports and audited financial statements, and reports of the Board of Auditors

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2014

Report of the Secretary-General

Summary

The present report provides additional information in response to the recommendations of the Board of Auditors contained in its report on the United Nations peacekeeping operations for the 12-month period ended 30 June 2014 (A/69/5 (Vol. II), chap. II). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly, at the same time as the Board of Auditors submitted its recommendations to the Assembly, on measures taken or to be taken to implement those recommendations.

The Administration has concurred with most of the Board's recommendations and many of the Administration's comments have been duly reflected in the report of the Board. The present report provides additional comments from the Administration, where appropriate, and information on the status of implementation, the department responsible, the estimated completion date and the priority for each recommendation contained in the report of the Board. In addition, the present report contains updated information on the status of implementation of the recommendations of the Board relating to the prior period that were reported by the Board, in annex II to its report, as not having been fully implemented.

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I. Introduction

1. In paragraph 7 of its resolution 48/216 B, the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the report of the Board was submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report on the accounts of the United Nations peacekeeping operations for the 12-month period ended 30 June 2014 (A/69/5 (Vol. II), chap. II).

2. In preparing the present report, account was taken of the provisions of the following documents:

(a) General Assembly resolution 52/212 B, in particular paragraphs 2 to 5 thereof, and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(b) Paragraph 9 of General Assembly resolution 68/19 B, in which the Assembly requested the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

(c) Paragraph 11 of the report of the Advisory Committee Administrative and Budgetary Questions (A/69/386), in which the Advisory Committee indicated that it considered that further details in terms of the recommendations of the Board that had not been accepted, including a summarized explanation of the reasons for non-acceptance, should be provided.

3. With regard to prioritization, the Administration noted that the Board had categorized 22 of the 63 recommendations as "main" recommendations. While all accepted recommendations of the Board will be implemented in a timely manner, the main recommendations will be considered to be of the highest priority.

4. The Administration is pleased to note that the Board has reported that there was an increase of 8 per cent in the rate of implementation of its recommendations, from 43 per cent in the 2011/12 financial period to 51 per cent in the 2012/13 financial period.

5. In tables 1 and 2, the status of implementation of newly issued recommendations as at February 2015 is summarized.

Table 1
Status of implementation of main recommendations as at February 2015

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented/ closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	17	–	2	15	12	3
Department of Peacekeeping Operations, Department of Field Support and Department of Management	2	–	–	2	2	–
Department of Management	3	1	1	1	1	–
Total	**22**	**1**	**3**	**18**	**15**	**3**

6. As indicated in table 1, of the 22 main recommendations issued by the Board, 1 has not been accepted, 3 have been implemented or closure has been requested and 18 are in progress. Of the 18 main recommendations in progress, 14 are targeted for implementation in 2015 and 1 is due for implementation in 2016. No target dates have been set for three recommendations that pertain to ongoing activities.

Table 2
Status of implementation of all recommendations as at February 2015

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented/ closure requested*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	51	–	14	37	31	6
Department of Peacekeeping Operations, Department of Field Support and Department of Management	5	–	–	5	5	–
Department of Management	7	2	3	2	2	–
Total	**63**	**2**	**17**	**44**	**38**	**6**

7. As indicated in table 2, of the 63 recommendations issued by the Board, 2 have not been accepted, 17 have been implemented or closure has been requested, and 44 are in progress. Of the 44 recommendations in progress, 36 are targeted for implementation before the end of 2015 and 2 are due for implementation in 2016. The six recommendations for which no target dates have been set pertain to ongoing activities.

8. The Administration did not accept two of the Board's recommendations that proposed strengthening the role of the committees on contracts and amending the United Nations Procurement Manual accordingly. The Administration notes that the committees on contracts are set up to provide advisory services to the Assistant Secretary-General for Central Support Services, who has the delegated authority for procurement matters. In addition, the Procurement Division actively reviews the provisions of the Procurement Manual and, in the Administration's opinion, the

Procurement Manual clearly outlines the requirements for submission of cases to committees on contracts. Therefore, no amendment is required in this regard.

II. Implementation of the recommendations contained in the report of the Board of Auditors

9. The information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors for the financial period ended 30 June 2014 (A/69/5 (Vol. II), chap. II) is set out below. As indicated in the summary of the present report, most of the Administration's comments have already been included in the report of the Board. Accordingly, additional comments are provided only where deemed necessary.

A. Implementation of the International Public Sector Accounting Standards

10. **In paragraph 20 of its report, the Board recommended that, in order to enhance the transparency and utility of the financial statements for all stakeholders, the Administration: (a) state the significant accounting policy for the contingent contracted services; (b) provide expenditure figures by budget line items in annex II to the financial statements to facilitate enhanced appreciation of the expenditure incurred; and (c) review the useful lives of assets to be applied prospectively.**

11. The Administration has committed to developing more detailed disclosures in the note on contingent contracted services and to reviewing the useful lives of assets as part of the preparation process for the 2015 financial statements. An appropriate level of disclosure for budget expenditures will also be considered.

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

12. **In paragraph 25 of its report, the Board recommended that the Administration strengthen internal controls and checks and maintain close monitoring of the accounting process and the preparation of financial packages, including the trial balance, at the missions so as to enhance the accuracy of the financial statements.**

13. The Administration has taken specific actions to strengthen internal controls, including weekly monitoring of open items and unusual general ledger balances and the deployment of a monthly reporting toolkit to tighten internal controls at the mission level. To support the preparation process for the 2015 financial statements, a workshop is being planned to provide more structured guidance, including lessons learned during the 2014 audit.

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Second quarter of 2015

B. Budget formulation and management

14. **In paragraph 33 of the report, the Board recommended that: (a) efforts be intensified to make the budget as realistic as possible so that it can be used as an effective instrument of expenditure control; and (b) the oversight of the budget steering and sub-steering committees be strengthened so that situations of over- or underbudgeting are avoided.**

15. The Administration would like to reiterate that budgets are based on the best available information at the time of their preparation, well in advance of the budget implementation period. Budgets are plans that contain forecast financial requirements based on a number of assumptions. In this context, recognizing the highly volatile operational environment in which most of the peacekeeping missions are deployed, it is normal for variances to occur between the approved budget and its actual implementation. These variances are reported to the General Assembly in budget performance reports, which become important reference documents during the formulation and review of subsequent budgets.

16. In overall terms, peacekeeping operations achieved a 97 per cent budget utilization rate in the 2013/14 financial period, which is an indication of a robust monitoring process and budgetary discipline. Regarding part (b) of the recommendation, there is no corresponding finding in the Board's report and, as a result, the Administration is unable to comment on it.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Closure requested
Priority:	Medium
Target date:	Not Applicable

17. **In paragraph 39 of its report, the Board recommended that mission chiefs exercise greater vigilance and control over budget variations and that redeployments be permitted only with full justification.**

18. The Administration reiterates that the redeployments between groups and classes are explained by the missions' volatile operational environments and significant changes in mandates. As previously indicated to the Board, redeployments across groups and classes are an essential feature of allotment management to provide missions with the required flexibility to deliver on their mandates. Accordingly, the redeployment of funds is not an indication of any deficiency in either financial monitoring or control, but rather is a sign that a mission is proactively meeting the shifting priorities of operational requirements in response to both internal and external factors. Closure of this recommendation is requested, as there was no finding by the Board that redeployments were unjustified and unapproved.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Closure requested
Priority:	High
Target date:	Not Applicable

19. **In paragraph 54 of its report, the Board recommended that the Administration review the methodology adopted to ensure more realistic budgetary projections.**

20. The Administration issues comprehensive guidance on budgeting for major consumables as part of the budget instruction package circulated to all peacekeeping missions. The guidance is updated every year to account for price changes related to contractual costs, consumption patterns or new budgeting parameters for more realistic budgeting.

21. The guidance package is intended to provide, to the extent possible, a standard approach to budget parameters based on the collective experience of missions, and to support a budget formulation approach where historical trends may not be an adequate indicator for resource planning. In the course of budget formulation, it is accepted practice for missions to review their recent historical trends of consumption and budget accordingly.

22. Missions also establish their own consumption baseline by ensuring that an accurate representation of costs is provided in the budget proposals, supported in part by the guidance package issued by Headquarters when historical trends are not available or uncertain.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not Applicable

C. Travel management

23. **In paragraph 59 of its report, the Board recommended that the Administration review the actual requirements for official travel and take steps to strengthen budget planning of official travel at the mission level in order to ensure optimum allocation and utilization of resources.**

24. The Administration's comments are reflected in paragraph 60 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

25. **In paragraph 64 of the report, the Board recommended that: (a) the Administration take effective steps to enforce and monitor compliance with the advance purchase policy by staff and missions; and (b) the Regional Service Centre review the reasons for non-compliance with the administrative instruction on official travel and identify areas for improvement, including streamlining and monitoring of the granting of approval for travel claims.**

26. The Regional Service Centre has established monthly key performance indicators to track the implementation of the 16-day policy on the issuance of tickets and to enforce this rule, with exceptions duly documented, justified and

approved. The Administration's additional comments are reflected in paragraph 65 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2015

27. **In paragraph 70 of the report, the Board recommended that: (a) the format of the travel request forms being used by the Department of Peacekeeping Operations and the Department of Field Support be revised to include certification by the programme manager in accordance with the extant instructions; and (b) the issuance of such certificates be insisted upon before the granting of approval for the proposed travel.**

28. The Administration has revised the format of the request for travel authorization forms as recommended by the Board.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

29. **In paragraph 77 of its report, the Board recommended that the missions, together with the Regional Service Centre, closely monitor the adjustment of travel advances and ensure timely action for adjustment/recovery. Guidelines may be issued detailing the respective responsibilities of the mission and the Regional Service Centre and ensuring that separation benefits are granted only after no dues certificates have been received from the sections concerned.**

30. The Administration's comments are reflected in paragraph 78 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

31. **In paragraph 81 of its report, the Board recommended that the Administration review the ticketing arrangements that may have been entered into by missions with travel firms so as to ensure that discounts are uniformly obtained, thus avoiding unnecessary expenditure.**

32. The Administration's comments are reflected in paragraph 82 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

D. Asset management

33. **In paragraph 86 of its report, the Board, while noting the improvements made, recommended that the Administration undertake a more focused effort to ensure that its own instructions in respect of the write-off of assets are followed by missions.**

34. The Administration's comments are reflected in paragraph 87 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

35. **In paragraph 91 of its report, the Board recommended that the Administration review the reasons for delay in the disposal of written-off assets and ensure that the missions explore the possibility of the quicker disposal of long-pending cases while addressing mission-specific constraints.**

36. The Department of Field Support and the missions have made substantial progress in the area of disposal by commercial sale, as demonstrated by the improved timeline of the process. The timelines for completed commercial sales (179 days) and pending commercial sales (123 days) are within the established departmental target of 180 days, with a 30-day tolerance period. During the 2013/14 financial period, the Department provided guidance to the field missions with a view to assessing local market conditions and exploring opportunities for the establishment of disposal agreements with local authorities and/or resorting to alternative disposal methods. Missions were further advised to engage all stakeholders in establishing a robust commercial sale regime for property disposal, conduct sales regularly to avoid accumulation of backlog and further improve disposal performance. The progress achieved was due to the guidance provided and close follow-up by the Department of Field Support. Further guidance to the missions will be provided in the Department's directive and work plan on property management for the 2015 calendar year.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

37. **In paragraph 97 of its report, the Board recommended that missions: (a) strengthen their asset management procedures and closely monitor the level of ageing stock and its judicious deployment and redistribution; (b) consider writing off or disposing of all items of obsolete equipment that are no longer in use; and (c) ensure proper assessment of requirements before undertaking procurement so as to ensure that the items purchased are utilized.**

38. At the United Nations Mission in South Sudan (UNMISS), a significant number of slow-moving items were stock from the previous mission that were earmarked for construction projects. Some of the projects were cancelled following the revision of the Mission's mandate. The assets are being reviewed on a quarterly

basis in accordance with the property management guidelines. The Asset Management Unit will continue to work with self-accounting units to expedite the redeployment of surplus items. Additional comments by the Administration are reflected in paragraph 98 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

39. **In paragraph 101 of its report, the Board recommended that missions: (a) improve their procedures for the issuance and tracking of assets; and (b) exert more effort to trace the items "not located" during physical verification.**

40. The Administration would like to reiterate that items not physically verified at the time of reporting do not necessarily represent a loss or indicate any potential mismanagement. It should be acknowledged that the dynamic operational environment in which the missions are deployed, which involves frequent movement of staff and equipment, restrictions of movement, or, in many instances, hostile security conditions on the ground, does not always provide for easy access to sites where assets are located.

41. Continuous measures undertaken by the Department of Field Support have resulted in improvement of the physical accountability of non-expendable property, which consistently exceeded 99 per cent during the last two financial periods. Furthermore, the total number of items not located at the end of the year has been reduced over the years and represented a meagre 0.58 per cent of the total value of non-expendable property in peacekeeping operations as at 30 June 2014.

42. It is confirmed that most of the items are eventually located. The value of items that have been written off as actual loss during the 2013/14 financial period represented 0.16 per cent of the total holdings of the Department of Peacekeeping Operations and the Department of Field Support, which is an indication of effective internal controls, given the peacekeeping operating environment.

43. The Department of Field Support has defined key performance indicators in its directive and work plan on property management for the 2014 calendar year. The performance results have been systematically reviewed and reported by missions on a quarterly basis. The Department has reminded missions to step up the process of physical verification as a key measure for ensuring property record accuracy and plans to finalize this activity well ahead of the end of the financial year in order to allow sufficient time for review and reconciliation of discrepancies identified during the verification process. Furthermore, missions were requested to review and reconcile discrepancies in records of non-expendable property and to ensure that all items marked with the "not found yet" discrepancy are located or, when appropriate, written-off as lost within the established time frame. Efforts are in progress at the missions to locate items which have not yet been verified.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

44. **In paragraph 108 of its report, the Board recommended that the Administration review inventory management and practices at missions to reduce the number of overstocked items and ensure more rational stocking of items taking into account actual rates of consumption.**

45. The Administration's comments are reflected in paragraph 109 of the Board's report. The United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) is in the process of establishing stock levels.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

E. Procurement and contracting

46. **In paragraph 114 of its report, the Board recommended that a system for the monitoring of the timelines of the various stages of the procurement process be instituted to reduce or eliminate delays in procurement.**

47. The Administration's comments are reflected in paragraph 115 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2015

48. **In paragraph 122 of its report, the Board recommended that the Administration ensure that requisitions are sent to the Procurement Division in time, keeping in view the expiry of ongoing contracts, so that such contracts are not extended beyond their tenure.**

49. The Administration's comments are reflected in paragraph 123 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

50. **In paragraph 129 of its report, the Board, while recognizing the need for some flexibility in seeking performance bonds, recommended that the Administration review the guidelines for obtaining such bonds to ensure that they are adequate to secure the interests of the United Nations and result in the consistent application of provisions.**

51. The Administration requests closure of this recommendation, since its content is already reflected in practice, as the Board observed. Specific guidelines to buyers and requisitioners on performance security are provided in the Procurement Manual (sect. 9.34). Vendors would incur additional costs for reissuing performance bonds,

which might be passed on to the Organization. In addition, vendors may ask for performance bond reductions as the "not-to-exceed" balance (and the Organization's risk exposure) on the contract decreases over time. In this regard, the Administration requests that the Board take into consideration the fact that the extension of a contract usually occurs at the end of the contract term, when the contract expenditures approaches the not-to-exceed value. In such situations, the existing performance bond normally adequately mitigates risk of the outstanding vendor obligation.

Department responsible:	Department of Management
Status:	Closure requested
Priority:	High
Target date:	Not applicable

52. **In paragraph 132 of its report, the Board recommended that the African Union-United Nations Hybrid Operation in Darfur (UNAMID) review the control mechanisms in place to ensure that recoveries on account of liquidated damages and other contract-related breaches are effected in a timely manner.**

53. The Administration's comments are reflected in paragraph 131 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

54. **In paragraph 139 of its report, the Board recommended that the missions: (a) develop a system that will enable them to capture and collect all types of discounts offered in the contract; and (b) ensure coordination between the different sections within the mission so that invoices are processed within the specified time frame to secure prompt payment discounts.**

55. The non-utilization of prompt payment discounts was mainly related to problems experienced during the deployment of Umoja at the missions. These issues were escalated to United Nations Headquarters and subsequently resolved. The missions are now taking advantage of prompt payment discounts, where applicable. The use of invoice due dates provided through Umoja has further facilitated the tracking of invoices with prompt payment discounts.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

56. **In paragraph 150 of its report, the Board recommended that the provisions in the Procurement Manual be reviewed to strengthen the role of the Local Committee on Contracts/Headquarters Committee on Contracts as an effective internal control mechanism and to ensure best value for money, accountability and transparency in procurement decisions.**

57. The Procurement Division actively reviews the provisions of the Procurement Manual, and, in the Administration's opinion, no additional guidance is required, as

the Procurement Manual clearly outlines the requirements for submission of cases to committees on contracts, whether locally or at Headquarters, as well as the responsibilities of the parties involved in the process (see also the Administration's comments in para. 132 below).

Department responsible:	Department of Management
Status:	Not accepted
Priority:	High
Target date:	Not applicable

F. Regional Procurement Office

58. **In paragraph 156 of the report, the Administration accepted the Board's recommendation that: (a) the missing elements be incorporated in the joint acquisition plan; (b) definite target dates be set for finalization of the joint acquisition plan and, in any case, the plan be finalized before the start of the fiscal year; and (c) the annual planning process result in the preparation of mission-specific plans in addition to the joint acquisition plan.**

59. The Administration agrees with the recommendation and has implemented it as follows:

(a) **Missing elements in the joint acquisition plan.** The Regional Procurement Office is incorporating estimated quantities and delivery dates/timelines (as applicable), as well as target dates for the initiation and completion of procurement actions in compliance with the approved service level agreement, in the regional acquisition plan (previously known separately as the joint acquisition plan and mission-specific acquisition plans), which will include goods/services common to all missions as well as mission-specific requirements. In addition, the framework policy of the Regional Procurement Office was revised by the Regional Procurement Steering Group at its meeting on 15 September 2014 to incorporate additional instructions for developing the regional acquisition plan;

(b) **Target dates for finalization of the regional acquisition plan.** The Administration agrees that definite target dates for finalizing the regional acquisition plan should be set, and the plan should be finalized before the start of the fiscal year. The framework policy of the Regional Procurement Office was revised accordingly on 15 September 2014. The planning process starts with the preparation of individual mission acquisition plans based on their budget proposals. A draft plan is then developed and consolidated in January or February of each year by each Chief Procurement Officer and shared with senior management in missions and appropriate self-accounting units for their review and feedback. The plan is finalized, approved and signed by the Regional Procurement Steering Group in July of each year after issuance of the approved budget. The approval may be electronic (by e-mail) if a meeting of the Steering Group cannot be scheduled in July. Once approved, the regional acquisition plan is kept under review by the Steering Group. Any amendments, changes or additions must be approved by the Steering Group;

(c) **Mission-specific acquisition.** The draft acquisition plan will be prepared by the Chief Procurement Officers of the client missions, who have been designated as the mission's focal points for the Regional Procurement Office, in coordination with self-accounting units and senior management in the missions. A copy of the

revised framework policy for the Regional Procurement Office was provided to the Board for its information.

Department responsible:	Department of Management
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

60. **In paragraph 160 of its report, the Board recommended that the Procurement Division take concerted action to improve rates of utilization of the regional systems contracts by missions. Where there are such contracts, the missions should normally be prevailed upon to utilize them.**

61. The Procurement Division has undertaken a supporting role in order to improve the rates of utilization of the regional systems contracts by missions. During the course of the audit, the Board was informed of the following: (a) the Directors and Chiefs of Mission Support have issued instructions to their staff on actions to be taken by self-accounting units prior to raising shopping carts; (b) the utilization rates are provided to missions on a monthly basis and discussed at every meeting of the Regional Procurement Steering Group; (c) the regional systems contracts are put in place by the Regional Procurement Office based on forecast requirements provided by the missions; and (d) regional systems contracts, like global systems contracts, do not have any guarantee of minimum purchase and the regional systems contracts permit the contractors to deliver only after receipt of the purchase orders from the missions. The Procurement Division, in consultation with senior management in the Department of Field Support at Headquarters and in missions, continues to support efforts to increase utilization rates for the regional systems contracts by reducing the procurement lead times, promoting closer communication with missions and reducing delivery time.

62. The Administration requests closure of this recommendation.

Department responsible:	Department of Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

G. Vehicle fleet management

63. **In paragraph 168 of its report, the Board reiterated its recommendation that the Administration continue its efforts to eliminate excess holdings of light passenger vehicles.**

64. The Administration's comments are reflected in paragraph 166 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

H. Fuel management

65. **In paragraph 172 of its report, the Board recommended that payment procedures be streamlined so that prompt payment discounts may be claimed. There should be strict timelines for the processing of fuel bills, coupled with robust mechanisms for the monitoring of those timelines.**

66. The Administration comments on this matter in paragraph 55 above.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

I. Air transportation

67. **In paragraph 176 of its report, the Board recommended that the Administration closely monitor the implementation of the aviation information management system, not only at the three pilot missions, but subsequently across all missions, and obviate any further slippages.**

68. The Administration's comments are reflected in paragraph 177 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

69. **In paragraph 181 of its report, the Board recommended that the Administration carry out a trend analysis of the utilization of air resources by missions to determine the optimum size and composition of the aviation fleet required without compromising operational parameters.**

70. The Administration's comments are reflected in paragraph 180 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2015

71. **In paragraph 183 of its report, the Board recommended that missions analyse flight needs and flight schedules to maximize passenger and cargo payload per flight in order to improve aircraft capacity utilization and efficiencies and thereby reduce costs with respect to air transport.**

72. The Administration's comments are reflected in paragraph 184 of the Board's report.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Third quarter of 2015

73. **In paragraph 189 of the report, the Administration agreed with the Board's recommendation that it: (a) ensure strict adherence to the time frames for sending requests so as to enable the planning of efficient and cost-effective flight options; and (b) ensure that a post-flight analysis checklist is provided to the Strategic Air Operations Centre for better future tasking.**

74. In accordance with the directive issued by the Under-Secretary-General for Field Support in November 2009, requests for aviation support should be sent to the Office of the Under-Secretary-General at least 10 working days in advance of the proposed travel to allow for all operational and administrative planning to be undertaken in a systematic manner. A similar directive would be issued for senior management of the United Nations and other implementing parties for strict compliance.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: High
Target date: Second quarter of 2015

75. **In paragraph 194 of its report, the Board recommended that the Strategic Air Operations Centre undertake a thorough cost analysis of United Nations fleet operations to identify areas where efficiencies can be achieved.**

76. The Administration's comments are reflected in paragraph 195 of the Board's report.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Second quarter of 2015

J. Management of construction projects

77. **In paragraph 198 of its report, the Board recommended that the monitoring of construction projects be further strengthened and that missions be advised to submit their reports with all details so as to enable effective monitoring and redress of any impediments to the timely completion of the projects.**

78. The Administration's comments are reflected in paragraph 199 of the Board's report.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Third quarter of 2015

79. **In paragraph 211 of its report, the Board recommended that: (a) missions strengthen their procedures for the planning and implementation of construction contracts to factor in all foreseeable environmental and security factors that may impinge upon the execution of the work; (b) a proper feasibility study be conducted and a detailed project report prepared before project timelines are proposed; and (c) completion dates be realistic and practical so as to avoid the possibility of slippage in the stipulated schedules.**

80. The Administration's comments are reflected in paragraphs 202, 208, 210 and 212 of the Board's report. The Administration also points out that the implementation of the guidelines on the governance of major construction projects will improve construction project management in the missions.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2015

81. **In paragraph 221 of its report, the Board recommended that the Administration conduct a review of current arrangements across peacekeeping missions to ensure consistent application of the requirements for performance security to protect the interests of the Organization.**

82. In accordance with paragraph 6 of section 9.34 of the Procurement Manual, security instruments are not required for all solicitations or contracts, and whether they are needed requires a careful assessment of the facts and circumstances of the procurement. In accordance with paragraph 7, the Procurement Officer should determine whether a security instrument is necessary. It should be noted that liquidated damages are intended to compensate for actual losses caused by any delay and not to serve as a penalty for delays or an incentive to ensure that the contractor performs on time. The enforceability of liquidated damages provisions depends on the facts and circumstances of the procurement action concerned and the substance and terms and conditions of the contract in question. The determination as to when and how to use liquidated damages provisions in United Nations contracts is complex and such clauses are not appropriate for all contracts.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

K. Quick-impact projects

83. **In paragraph 240 of its report, the Board recommended that: (a) the implementation of quick-impact projects by field missions be periodically monitored by Headquarters to ensure that the missions adhere strictly to the Department of Peacekeeping Operations/Department of Field Support policies stipulating the size of individual projects and timelines for their approval and implementation, particularly after the release of the first instalment of payment to the implementing agency; (b) there be documented evaluation of the**

assessment of capacities and selection of implementing partners to carry out the projects; and (c) quick-impact project management teams consisting of properly trained and dedicated staff be constituted to manage the projects.

84. The Department of Peacekeeping Operations provides guidance on policy and good practices to missions in the implementation of quick-impact projects. Owing to capacity limitations at Headquarters, the individual missions are responsible for ensuring policy compliance, identifying and resolving bottlenecks, monitoring, and supporting the evaluation of impact and effectiveness. UNAMID has identified the risks relating to project implementation and developed risk mitigation measures to address delays in the implementation of quick-impact projects. Furthermore, the Department of Peacekeeping Operations shared a collection of lessons learned and best practices with UNAMID to support the Mission in establishing efficient procedures and practices that conform to the requirements of the Department of Peacekeeping Operations/Department of Field Support policy on quick-impact projects. The United Nations Interim Security Force for Abyei (UNISFA) is improving its governance and practices for quick-impact projects by providing the required resources and training to the concerned staff. Additional comments are reflected in paragraph 241 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2015

L. Management of human resources

85. **In paragraph 247 of its report, the Board recommended that the Administration monitor the progress of performance appraisals at all missions in accordance with the e-performance programme and monitor the performance of its staff against established performance parameters.**

86. The Department of Field Support monitors timely completion of performance appraisals by the missions. In particular, the Department has developed and implemented a monitoring framework that includes two e-performance campaigns aimed at the monitoring of compliance and the timely completion of midterm and end-of-cycle reviews. Such monitoring campaigns involve regular communication with the missions, including the United Nations Support Office for the African Union Mission in Somalia, on the overall compliance ratio for both the midterm and end-of-cycle reviews, in addition to a detailed annual report on the status of each staff member in the process of performance appraisal. With this report, the missions can proactively follow up with staff members and first reporting officers to conclude the performance appraisal in a timely manner. Completion of performance appraisals has also been included in the senior managers' compacts, and the heads of missions are accountable for ensuring compliance.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

87. **In paragraph 250 of its report, the Board recommended that the UNAMID conduct a review of the use of individual contractors, focusing on duties overlapping with those of regular staff, and rationalize their utilization.**

88. As earlier indicated to the Board, UNAMID had reduced the number of individual contractors from 3,300 as at July 2013 to 1,600 as at July 2014. A further reduction to 1,391 had been achieved as at 31 December 2014. The international individual contractors have been reduced from 29 in August 2014 to zero as at 31 December 2014. The Mission is also considering the possibility of outsourcing cleaning works, for which the majority of individual contractors are hired.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

M. Implementation of the global field support strategy

89. **In paragraph 261 of its report, the Board recommended that regular meetings be held to ensure that the implementation of the global field support strategy is on track, given that 2015 is the last year of the implementation of the global strategy.**

90. The Global Field Support Strategy Steering Committee remains an important body for providing advice and recommendations in support of the direction and execution of the strategy by senior management of the Department of Field Support. The Department agrees that regular meetings of the Steering Committee should be held at critical junctures in the remaining period of implementation. The most recent Steering Committee meeting was held in November 2014 in advance of the preparation of the fifth annual progress report of the Secretary-General on the global field support strategy (A/69/651). Regular Steering Committee meetings will be held for the remainder of the implementation period.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

91. **In paragraph 273 of its report, the Board recommended that the Administration take all steps necessary to ensure that the activities planned under the global field support strategy are completed by June 2015 so that the end-state vision and key performance indicators are fully achieved. An important element of such an effort would be effective periodic monitoring of progress achieved. The initiatives rolled out under the strategy should be mainstreamed into the work of the Department of Field Support at the earliest in order to ensure that the momentum achieved is not lost.**

92. The Department of Field Support is fully committed to the mainstreaming of the global field support strategy initiatives, benefits and tools into the ongoing strategic management of the Department beyond the strategy period. Some strategic change initiatives that have been developed, such as the standardized funding

model, will continue to be refined after the strategy period. Those initiatives will need to be mainstreamed into the business processes of the Department. Other initiatives, such as supply chain management and the expansion of shared services or the development of a business analytics framework, which have emerged during the latter stages of the global field support strategy period, will be rolled out and implemented after June 2015.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2015

93. **In paragraph 279 of its report, the Board recommended that communication efforts at all peacekeeping missions and special political missions be redoubled to ensure and embed the success of the global field support strategy.**

94. The Department of Field Support agrees that communication is an integral and vital component of any change initiative and supports the recommendation to improve communication efforts as part of the global field support strategy, but also of any future strategic change initiatives. Quarterly updates are ongoing and an effort is under way to further develop an online platform to enhance communications across the field and provide access to relevant information links. Additional communication products and presentations have been developed and disseminated. The global field support strategy is a regular topic of communication with field missions through monthly video and telephone conferences with all Directors and/or Chiefs of Mission Support.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

95. **In paragraph 284 of its report, the Board recommended that the Administration work out a strategy to ensure that the elements and tools of the standardized funding model are invariably used for first-year budget formulation to ensure that newly mandated missions are able to gain access to the necessary resources without any delay and rapidly mobilize to initiate operational implementation.**

96. The Administration's comments are reflected in paragraph 285 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

97. **In paragraph 291 of its report, the Board recommended that the resource efficiency group be reconstituted, with a clearly defined role and responsibilities complementing the other structures already in place in a mutually reinforcing**

manner, to ensure the regular review of efficiency measures across the field in order to incorporate practical benefits and savings under the global field support strategy.

98. The important element of this recommendation appears to be the fulfilment of the purposes/functions of the resource efficiency group rather than the establishment of a reconstituted body. The Department of Field Support wishes to clarify that it does not have a substantive concern with regard to the recommendation that the group should be reconstituted. The Department reiterates that the function that the group was initially established to carry out is being pursued through multiple other processes, namely, the strategic budget review process and the civilian staffing review process. The average cost per uniformed personnel deployed has fallen consistently over the last five years, which provides clear evidence that the Department is actively seeking and implementing efficiencies. By strengthening the group's focus on business analytics in the future, its function (as opposed to its form) will continue to improve. In addition, those other processes/forums have a similar membership. Accordingly, in reconstituting the group, the roles and responsibilities must be clear, in order to reinforce the resource stewardship framework and not to detract from it. The Department of Field Support will initiate reconstitution of group, or charge another review body with the same cross-cutting responsibilities.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

99. **In paragraph 297 of its report, the Board recommended that the activities identified under the succession management plan be reviewed and revised target dates set for their completion. They may thereafter be strictly monitored to obviate the possibility of any further slippages.**

100. The Administration's comments are reflected in paragraph 298 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2015

101. **In paragraph 302 of the report, the Administration concurred with the Board's recommendation that steps be taken to build on the initiatives under way to bridge the civilian gender gap by adding to the recruitment and representation of women at all levels, with an emphasis at senior levels.**

102. A senior women talent pipeline initiative was launched in February 2014 to increase the number of external senior-level women who apply for D-1 and D-2 positions in field missions. This led to a 20 per cent increase in the number of external women applicants to specific vacancies at the D-1 and D-2 levels. The Department of Field Support will re-open the pipeline to target female French and Arabic speakers who can be considered as candidates to fill remaining critical gaps. Additional analysis is being conducted to determine the causes for the failure to

retain women and there are efforts to obtain additional resources to support women staff at the P-5 and D-1 levels.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

103. **In paragraph 306 of its report, the Board recommended that action be taken in a time-bound manner to include a performance indicator to track the geographic deployment of staff at field missions.**

104. The Administration's comments are reflected in paragraph 307 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

105. **In paragraph 312 of its report, the Board recommended that the Administration ensure that the activities under the customer service integration plan are completed in a time-bound manner and that there are no further slippages, so as to ensure that the end-state vision is achieved as envisaged.**

106. The Administration's comments are reflected in paragraph 311 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

107. **In paragraph 320 of its report, the Board recommended that steps be taken to set up a vision, strategy and road map for supply chain reforms at the earliest and ensure the implementation of supply chain reforms in support of peacekeeping operations. This should include a plan to ensure the mainstreaming of the supply chain reforms into the business processes of the Department of Field Support, its regional centres and field missions, even after the conclusion of the global field support strategy in June 2015.**

108. The Administration's comments are reflected in paragraph 321 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2015

109. **In paragraph 324 of its report, the Board recommended that the Department of Field Support establish a mechanism to monitor compliance with the requirement of obtaining clearance from the Global Service Centre by**

the missions prior to sourcing non-expendable assets. There should be clear binding instructions to ensure adherence to the policy of sourcing non-expendable assets only after obtaining clearance from the Centre.

110. The Administration's comments are reflected in paragraph 325 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

111. **In paragraph 330 of its report, the Board recommended that: (a) the modularization strategic action plan be finalized and approved at the earliest; and (b) the Global Service Centre engage mission leaders on a possible modularization requirement to address the risk of lack of client demand for modules.**

112. The Administration's comments are reflected in paragraph 331 of the Board's report. In addition, the Global Service Centre confirmed that as at 31 December 2014 the additional content on modularization had been added to the Centre's intranet site.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	High
Target date:	Not applicable

113. **In paragraph 337 of its report, the Board recommended that the enabling capacities project be expedited to ensure that service packages can be seamlessly implemented in the field and help in the rapid deployment of modularized camps.**

114. The Administration's comments are reflected in paragraph 336 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2015

115. **In paragraph 340 of the report, the Administration agreed with the Board's recommendation that the Global Service Centre enter into service level agreements with the missions to which it is providing services and develop operational key performance indicators for the service lines as well as corporate key performance indicators for shared services.**

116. The Global Service Centre has forwarded the draft service level agreements to each of the client missions to which it provides finance, human resources and procurement support for comment. The Global Service Centre is preparing the key performance indicators for administrative services.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

117. **In paragraph 345 of its report, the Board recommended that: (a) major construction projects be closely monitored and the contractual terms, including liquidated damages, enforced in the event of unjustified delay; (b) the Administration ensure greater accuracy and transparency in publishing the results of surveys relating to client satisfaction so that they can better serve the intended purpose as indicators for remedial action and (c) a standard operating procedure be developed for compilation and analysis of data for each key performance indicator.**

118. The United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) has implemented regular monitoring procedures for the three construction projects. Other comments of the Administration are reflected in paragraph 344 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

119. **In paragraph 348 of its report, the Board recommended that the Regional Service Centre carry out an analysis to ascertain the reasons for the low payloads with a view to ascertaining whether there needs to be any change in the deployment of the aircraft to enable their better utilization.**

120. The Administration reiterates that this recommendation has been overtaken by events because the Transportation and Movements Integrated Control Centre is no longer tasking the two aircraft.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

121. **In paragraph 352 of its report, the Board recommended that: (a) all functions be expeditiously transferred from the missions to the Regional Service Centre as envisaged in the service level agreements and that the Centre initiate necessary action to complete the transition phase by June 2015; and (b) that the Regional Service Centre initiate action to define key performance indicators that cover the entire process of work, including the work to be performed by the missions.**

122. The Administration's comments are reflected in paragraph 353 of the Board's report.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Second quarter of 2015

123. **In paragraph 358 of its report, the Board recommended that the Administration explore mechanisms to provide remote access to onboarding staff at the missions to enable them to complete formalities, thereby obviating the necessity of their visiting the Regional Service Centre. Until such time as check-in/check-out services are provided from the Centre, it should report the expenditure incurred on daily subsistence allowance/mission subsistence allowance of the checking-in and checking-out personnel.**

124. The Administration's comments are reflected in paragraph 359 of the Board's report.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Third quarter of 2015

N. Information and communications technology resources in peacekeeping operations

125. **In paragraph 367 of its report, the Board recommended that the Administration carry out an analysis to identify the main factors leading to such wide variations between allocations and expenditure in order to strengthen budgetary formulation and control mechanisms.**

126. This recommendation is addressed through the performance reports that are issued by missions at the end of each fiscal period. All variations in expenditure necessitated by changes in operational requirements are reported to the General Assembly. Additional comments are reflected in paragraph 366 of the Board's report.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: Implemented
Priority: Medium
Target date: Not applicable

127. **In paragraph 373 of its report, the Board recommended that: (a) proposals for standards be evaluated in an empirical manner by clearly defining the operational requirements to be fulfilled; (b) in finalizing standards, market research be carried out with emphasis on the solution or benefit to be achieved; and (c) competitive bidding be the first line of approach in the larger interest of transparency in the Organization.**

128. The Administration's comments are reflected in paragraph 374 of the Board's report.

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2015

129. **In paragraph 376 of its report, the Board recommended that a comprehensive cost-benefit analysis be undertaken in adopting new standards or replacing old ones and that the standards be reflected in the business case proposing the change.**

130. The Administration's comments are reflected in paragraph 377 of the Board's report.

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

131. **In paragraph 387 of its report, the Board reiterated its recommendation in paragraph 150 of its report, which emphasized the need to strengthen the role of the Headquarters Committee on Contracts.**

132. The Administration does not accept the recommendation, as the recommendation of the Headquarters Committee on Contracts was followed to the letter and spirit. As previously indicated, at no time was the Headquarters Committee on Contracts or any of the internal controls circumvented. Moreover, the following facts are reiterated:

(a) The Board's report fails to acknowledge that the Director of the Procurement Division has the authority to decide if an amendment would significantly affect the procurement process that led to the original contract award. In fact, in paragraph 1 (e) of section 12.3 of the Procurement Manual it is stated that the recommendation of the Headquarters Committee on Contracts and the approval of the Assistant Secretary-General for Central Support Services shall be obtained prior to any contractual commitment being made on any proposed amendment or modification of a contract previously reviewed by the Headquarters Committee on Contracts, where, *in the judgement of the Director of the Procurement Division or Chief Procurement Officer*, such amendment would significantly affect the procurement process that led to the original contract award, the criteria on which the original award was made, or the original contractual terms. The Committee shall review such proposed modification with reference to the criteria on which the original award was approved (emphasis added);

(b) In paragraph 385 of its report, the Board fails to recognize that, by conducting a competitive bidding process, the concern of the Headquarters Committee on Contracts was fully addressed, and the continuation of services in the meantime was required. Management also reiterates that extensions were made under the authority given to the Director of the Procurement Division by the Assistant Secretary-General for Central Support Services;

(c) The Headquarters Committee on Contracts was created to ensure that the Assistant Secretary-General for Central Support Services makes informed decisions taking into account Committee recommendations. A "strengthening" of the role of the Committee beyond its advisory role would weaken the accountability of the Assistant Secretary-General under the Financial Regulations and Rules of the United Nations.

Department responsible:	Department of Management
Status:	Not accepted
Priority:	High
Target date:	Not applicable

133. **In paragraph 389 of the report, the Administration agreed with the Board's recommendation that it explore the possibility of shifting, fully or partially, the risk and responsibility of the supply of information and communications technology (ICT) equipment to the vendor by stipulating the delivery locations at the user missions after undertaking a cost-benefit analysis of such alternative arrangements.**

134. The Department of Field Support will continue to coordinate with the Procurement Division to implement the recommendation.

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2016

135. **In paragraph 395 of its report, the Board recommended that: (a) the procedures for the utilization of ICT assets, including the determination of whether the procurement was necessary in the first place, be reviewed so as to eliminate such prolonged delays in utilization; and (b) guidelines be formulated on the extent of redundancy required for leased bandwidth.**

136. The Administration's comments are reflected in paragraphs 392 and 396 of the Board's report. It should be noted, however, that in some cases ICT equipment is purchased and maintained in stock as "critical spares" for equipment already in use. As such, these stock items are held for longer periods.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2015

137. **In paragraph 401 of its report, the Board recommended that: (a) the staffing requirements of each mission be reviewed to ensure that the number of staff engaged is commensurate with its requirements; and (b) a separate budget line be introduced to indicate the resource allocations and expenditure in the budgets of missions and those of the Regional Service Centre and the Global Service Centre for the deployment of contractors, as is done with respect to consultants.**

138. The Administration's comments are reflected in paragraph 402 of the Board's report.

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

139. **In paragraph 417 of its report, the Board recommended that: (a) the Administration develop a comprehensive information security policy that includes detailed protocols that should be followed by missions and user units to secure the information technology assets; (b) a concerted awareness drive be undertaken to sensitize users with regard to threats to information security and the basic steps that should be adopted by all for cyberhygiene; (c) missions develop and implement formal information security incident management programmes delineating clearly the roles and responsibilities of ICT security personnel; and (d) the Administration explore the setting-up of an organization-wide computer emergency response team to coordinate and respond to cyberincidents and cyberthreats and carry out real-time analysis in order to develop defensive measures to secure United Nations information assets, resources and data.**

140. The Administration's comments are reflected in paragraph 418 of the Board's report.

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2016

141. **In paragraph 423 of its report, the Board recommended that: (a) business continuity plans and disaster recovery plans be updated periodically after an in-depth re-assessment of threats and vulnerabilities; (b) each mission carry out risk assessments of all its critical ICT assets and formulate a robust risk management plan, which should be incorporated in its disaster recovery plan and business continuity plan; (c) missions carry out periodic tests so that the efficacy of their plans to handle emergency situations can be ensured; and (d) missions formulate a systematic schedule of awareness and training programmes for key staff handling the disaster recovery plan and business continuity plan in order to produce a reliable resource base to deal effectively with disaster or disaster-like situations.**

142. The Administration's comments are reflected in paragraph 424 of the Board's report.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

III. Implementation of the recommendations contained in the report of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013

143. In paragraph 10 of its resolution 68/19 B, the General Assembly requested the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

144. In annex II to its report for the period ended 30 June 2014 (A/69/5 (Vol. II), chap. II), the Board provided a summary of the status of implementation of the 49 recommendations from the previous financial period. Of the 49 recommendations, 7 had been overtaken by events, 25 had been fully implemented by the Administration and 17 were in progress at the time the Board issued its report for the period ended 30 June 2014. Information on the 17 recommendations that were in progress is provided below, in the order in which the recommendations were presented in the report of the Board for the period ended 30 June 2013 (A/68/5 (Vol. II), chap. II).

145. Table 3 provides a detailed analysis of the status of implementation, as at February 2015, of the 17 recommendations that were assessed by the Board to be in progress.

Table 3
Status of implementation of outstanding previous recommendations as at February 2015

Department responsible	*Number of recommendations*	*Not accepted*	*Implemented*	*In progress*	*Target date set*	*No target date*
Department of Peacekeeping Operations and Department of Field Support	12	–	4	8	7	1
Department of Peacekeeping Operations, Department of Field Support and Department of Management	1	–	–	1	1	–
Department of Management	4	–	–	4	3	1
Total	**17**	**–**	**4**	**13**	**11**	**2**

146. It should be noted that, of the 17 recommendations that were in progress (see A/69/5 (Vol. II), chap. II, annex II), 4 recommendations were subsequently implemented as at February 2015. Of the 13 recommendations that remain in progress, 11 are targeted for implementation before the end of 2015. The two recommendations without target dates pertain to ongoing activities.

147. **In paragraph 26 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration: (a) expedite the write-off process for**

assets left in the liquidated missions and achieve full disposal by the end of financial year 2013/14; and (b) enhance the management of transferred assets by promptly identifying the entity responsible for loss or damage during transfer-out and transfer-in delivery.

148. The Board confirmed in annex II to its report (A/69/5 (Vol. II), chap. II) that part (a) of the recommendation had been implemented.

149. With regard to part (b) of the recommendation, it was noted in paragraph 27 of the Board's report (A/68/5 (Vol. II), chap. II) that the Administration had stated that it had fully reconciled the non-expendable property items transferred from the United Nations Mission in the Central African Republic and Chad (MINURCAT) and the United Nations Mission in the Sudan (UNMIS) and that there were no items pending acknowledgement by receiving missions. The details on the final disposition of the assets of UNMIS and MINURCAT are reflected in documents A/68/709 and Corr.1 and A/69/596 respectively.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

150. **In paragraph 39 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Procurement Division establish a mechanism to enable all registered vendors to have the opportunity to bid at some point in the interest of fairness and transparency.**

151. The Administration's comments are reflected in annex II to the Board's report (A/69/5 (Vol. II), chap. II).

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2015

152. **In paragraph 42 of the report (A/68/5 (Vol. II), chap. II), the Administration accepted the Board's recommendation that it: (a) optimize the availability of prompt payment discount rates during contract negotiations; and (b) establish a mechanism to monitor the implementation of such discounts.**

153. In annex II to its report (A/69/5 (Vol. II), chap. II), the Board confirmed that part (a) of the recommendation had been implemented.

154. With regard to part (b) of the recommendation, the Administration comments on the matter in paragraph 55 above.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	High
Target date:	Not applicable

155. **In paragraph 44 of the Board's report (A/68/5 (Vol. II), chap. II), the Procurement Division accepted the Board's recommendation that it enhance**

the collection of contractor performance reports, and make better use of the information, to facilitate decision-making in contract awards or extensions.

156. The Administration reaffirms the comments it made in paragraph 27 of the previous report of the Secretary-General on the implementation of the recommendations of the Board (A/68/751).

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

157. **In paragraph 62 of the Board's report (A/68/5 (Vol. II), chap. II), the Administration agreed with the Board's recommendation that it define a consistent and more robust evaluation method for assessing the cost-effectiveness of the Regional Procurement Office.**

158. The cost-benefit analysis for the Regional Procurement Office is under review considering its dependency on the implementation of Umoja, which is expected to be implemented by 31 December 2015.

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2015

159. **In paragraph 82 of its report (A/68/5 (Vol. II) chap. II), the Board recommended that the Administration strengthen its monitoring of the status of the allotment of missions and ensure that proper approval is obtained before redeployments are made between groups and classes.**

160. The Administration's comments are reflected in annex II to the Board's report (A/69/5 (Vol. II), chap. II).

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

161. **In paragraph 93 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Department of Field Support and the Office of Human Resources Management develop a national staff recruitment standard operating procedure and establish how they will monitor and enforce mission compliance.**

162. The Administration's comments are reflected in annex II to the Board's report (A/69/5 (Vol. II), chap. II).

Departments responsible:	Department of Management, Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

163. **In paragraph 110 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration strengthen aviation management by improving the link between planning assumptions, operational requirements and contractual/budgeting processes based on the development of an effective performance measurement framework.**

164. The aviation information management system is currently operational in MONUSCO, UNISFA and UNMISS. The system will be rolled out progressively to the remaining missions during the first half of 2015.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

165. **In paragraph 114 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the United Nations Disengagement Observer Force (UNDOF) and the United Nations Operation in Côte d'Ivoire (UNOCI) establish strategic fuel reserves as soon as possible to support the mission mandates.**

166. A new fuel requirement at UNOCI is being finalized, after which stock of fuel will be held at the established levels. In UNDOF, the standard operating procedure has been amended taking the prevailing circumstances into consideration.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2015

167. **In paragraph 117 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration enhance the effectiveness of monitoring of fuel consumption through trend analysis, systematic reporting of abnormal consumption, prompt corrective and disciplinary action against suspected fraud and the promotion of monitoring tools such as the electronic fuel management system.**

168. The electronic fuel management system has been implemented at MINUSMA, the United Nations Interim Force in Lebanon, UNMISS, and UNOCI. The system will be rolled out to the United Nations Stabilization Mission in Haiti during the 2014/15 financial period.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

169. **In paragraph 121 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration enhance the role of the Fuel Operation Unit in fuel fraud prevention.**

170. With the ongoing implementation of the electronic fuel management system, missions are able to detect abnormal consumption in a timely manner, and all such cases are initially referred to the concerned self-accounting unit for review. Unresolved cases are then referred to the security investigations units for action as appropriate.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

171. **In paragraph 122 of its report A/68/5 (Vol. II), chap. II), the Board recommended that the Administration encourage the Fuel Working Group to start communication activities as soon as possible and establish a similar coordination mechanism within fuel-related units at missions.**

172. The Administration comments on this matter in paragraph 170 above.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

173. **In paragraph 141 of the Board's report (A/68/5 (Vol. II), chap. II), the Administration agreed with the Board's recommendation that it develop a more systematic approach for missions to draw on when implementing global field support strategy tools and principles. This will include a plan on how such tools and principles will be deployed in missions after the five-year project duration.**

174. The Administration is currently preparing guidance that will ensure the sustainment of the global field support strategy beyond 1 July 2015. A detailed report on this guidance will be included in the final progress report on the implementation of the strategy.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2015

175. **In paragraph 176 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration conduct a wider review and present a business case on whether the Regional Service Centre is the optimal location to take over civilian predeployment training, and develop a comprehensive implementation plan for the transfer if considered viable.**

176. A comprehensive review of predeployment training for civilian staff is under way in order to look into the learning activities to be undertaken by staff deploying to missions, including the modality of its delivery and how best to adapt its content to various audiences. In the review, consideration is also being given to the viability of delivering the face-to-face component of the global training programme at some locations on the basis of criteria such as cost, expertise and infrastructure on site.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Second quarter of 2015

177. **In paragraph 195 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration expedite the development of the remaining seven modules and the associated procurement strategy for enabling capacity within the one and a half years left for the global field support strategy to be implemented, so that capability for rapid mission deployment is fully achieved as soon as possible.**

178. The Administration has completed the design of three of the five service packages (50-, 200- and 1,000-person camps) and is finalizing the design of the remaining two service packages (logistics base and air base). The Administration issued a request for expression of interest associated with the construction of a 200-person camp.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: High
Target date: Second quarter of 2015

179. **In paragraph 204 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration, drawing on lessons from the project management of the global field support strategy, address deficiencies in the management of the supply chain reform. In particular, the Administration should establish effective project governance and a dedicated team and formalize the concept document so that each party can clearly understand the vision, project timeline, roles and responsibilities, and can accept its accountability for delivery.**

180. A cross-functional team chaired by the Director of the Logistics Support Division has been formed with representatives from various functional areas, including the Logistics Support Division, the Global Service Centre, the Field Personnel Division, the Field Budget and Finance Division, the Information and Communications Technology Division, the global field support strategy implementation coordination team, the Umoja team and the Procurement Division. The cross-functional team is responsible for finalizing and formalizing the concept document to give clear ideas about a vision, strategy and road map for the implementation of supply chain management. The Transportation and Movements Integrated Control Centre at the Regional Service Centre and the Integrated Operational Team have been identified as client representatives for this initiative.

Departments responsible: Department of Peacekeeping Operations and Department of Field Support
Status: In progress
Priority: Medium
Target date: Third quarter of 2015

181. **In paragraph 209 of its report (A/68/5 (Vol. II), chap. II), the Board recommended that the Administration address the identified deficiencies in acquisition planning and global asset management.**

182. The Global Service Centre is responsible for the "clearing-house" functions of global asset management at peacekeeping operations. A revision of the asset management policy is under way in order to establish a new threshold for the acquisition of assets, taking into account the lessons learned. The Centre is working closely with the field procurement liaison team of the Department of Field Support to mainstream the acquisition planning process into global asset management.

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2015